

Frequently asked questions about sending audit reports to DHFS

When is the audit report due?

The due date for your audit report depends on the audit guide that was used in the audit:

- Audits in conformance with the *Provider Agency Audit Guide* are due six months from the end of the fiscal year.
- Audits in conformance with the *State Single Audit Guidelines* are due nine months from the end of the fiscal year.

What should we do if the audit report isn't ready by the due date?

Your audit report needs to be on time in order for you to be in compliance with the audit requirement in your contract with us. At the same time, we recognize that reasonable extensions are appropriate in some circumstances. Ask your auditor to send us a request for an extension explaining the situation and indicating when the audit report will be complete.

Unless your agency is a county, tribe or 51 board, an extension from us is good only for us. You will need to get separate extensions from each party that is expecting an audit report from you. If your agency is a county, tribe, or 51 board, we can grant an extension on behalf of all state agencies; however, you still need to obtain extensions from all others who expect an audit report from you.

Can I do my own audit? Can my accountant do the audit? Does the audit have to be done by a CPA?

An agency can't do its own audit or have the person who helps it with its financial records do the audit. The audit has to be performed by a certified public accountant who is independent of your agency.

What needs to be sent to DHFS?

We need to receive a complete audit reporting package in order for us to consider the agency to have fulfilled the contract requirement to provide us with an audit report that meets our standards. This package will vary somewhat depending on the type of audit. Generally, we expect one copy of each of the following items:

- Opinion on the financial statements
- Financial statements and notes thereto
- Report(s) on internal controls and compliance and other report elements required by the *Provider Agency Audit Guide* and the *State Single Audit Guidelines*
- Management letter or similar document conveying auditor's comments issued as a result of the audit
- Management's responses to all auditor's recommendations for corrective action

A note or business card showing who we should contact at the agency if we have questions is also very helpful.

Where should the audit be sent?

Our name has changed, but our address is still the same for now:

Program Evaluation and Audit Section
Office of Strategic Finance
Department of Health and Family Services
1 West Wilson Street, Room 639
P.O. Box 7850
Madison, WI 53707-7850

I still have questions.

Please call or send an email to one of our audit staff:

- Ann Marie Anderson, 608-267-2836, anderam@dhfs.state.wi.us
- Tim Meeusen, 608-267-2845, meeustl@dhfs.state.wi.us
- Paul Mitchell, 608-266-6657, mitchpj@dhfs.state.wi.us